



OFFICE OF THE ATTORNEY GENERAL OF TEXAS  
AUSTIN

GROVER SELLERS  
ATTORNEY GENERAL

Honorable Newell Cambron  
County Auditor  
Hopkins County  
Sulphur Springs, Texas

Dear Sir:

Opinion No. 0-7308

Re: Whether City Commission of  
City of Sulphur Springs  
legally may sit as a Board  
of Equalization.

We acknowledge your letter dated July 19, 1946, wherein you request an opinion of this department concerning the following question: May the City Commission of the City of Sulphur Springs, Texas, legally sit as a Board of Equalization?

Acts 1937, 45th Legislature, General and Special Laws, Second Called Session, H. B. 110, page 1946, recorded as Article 1048 in Vernon's Annotated Civil Statutes, reads as follows:

"Be it enacted by the Legislature of the State of Texas:

"Section 1. That Article 1048 of the Revised Civil Statutes of Texas, 1925, be and the same is hereby amended to read as follows:

"Article 1048. The councils of cities and towns incorporated under the General Laws shall within their discretion act as a Board of Equalization. Said councils of such cities and towns shall annually at their first meeting or as soon thereafter as practical exercise such discretion, and if they so determine they shall have the authority to appoint three (3) commissioners, each a qualified voter, a resident, and property owner of the city or town for which he is appointed who shall be styled the Board of Equalization. At the same meeting said council shall by ordinance fix the time for the meeting of such Board. Before said Board enters upon its duties, it shall be sworn to faithfully and impartially discharge all duties incumbent upon it by law as such Board.

"Section 2. The fact that under the existing Statutes the councils of cities and towns incorporated under the

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General Laws can only have their assessments equalized by appointing persons other than themselves to act as a Board of Equalization, and the fact that if councils of cities were given the discretion of either acting themselves in said capacities, as well as having the authority to appoint persons other than themselves as a Board of Equalization would bring about a better and a more efficient assessment of taxes in certain cities, create an emergency and an imperative public necessity that the Constitutional Rule requiring bills to be read on three several days in each House be suspended, and the same is hereby suspended, and this Act shall be in full force and effect from and after its passage, and it is so enacted."

Prior to the amendment of Article 104B, Revised Civil Statutes of 1925, by the Acts of 1937 above quoted, this Article read in part as follows:

"The city council of cities and towns incorporated under the General Laws shall annually at their first meeting or as soon thereafter as practicable, appoint three commissioners, each a qualified voter, a resident and property owner of the city or town for which he is appointed, who shall be styled the Board of Equalization. . . . " (Underlining ours)

Under the provisions of the quoted 1937 Act, the City Council is authorized to act as a Board of Equalization; our answer to your submitted question is, therefore, in the affirmative in accordance with said law.

Very truly yours

ATTORNEY GENERAL OF TEXAS

By *Chester E. Ollison*  
Chester E. Ollison  
Assistant

CEO:fb

*W. V. G. part*

